

**FARM PRODUCTS NOW
PROMISE BIG YIELD**

Conditions Good at Present for Big Crops This Fall.

Indications are favorable for large yields in all lines of farm products this season. The fall sown grain is wintered well. The only injury noted is in those fields where insufficient drainage was provided. Here the tender plants have succumbed to the alternating thawing and freezing, emphasizing the urgent necessity of efficient drainage. While these winter-killed spaces are not large in individual fields, yet they represent a loss which, in the aggregate, will amount to considerable.

Fruit Is Promising.

Fruit of all kinds will be abundant as is indicated by the buds which are now swelling. The cold weather during the winter has rendered the trees and vines dormant. This delayed the blossoming period somewhat later in the season rendering injury from frosts less likely. The crop should especially be large because of the rest the trees have had maturing the light yield last season.

Loganberries, of course, will blossom and fruit with comparative certainty as they come into bloom late and usually escape the killing frosts; though it is stated by some growers that the yield will not exceed the output of last year as the protracted drought of last summer shortened the time.

Orchards Will be Gorgeous

Peach orchards will soon be a gorgeous sight in full bloom of pink. The buds have been awakening to the warm winds and the carcases of the rejuvenating rays of the returning sun. There will be an abundance of this luscious, crimson cheeked fruit for everybody this fall. All signs point to a very large increase of early potatoes being planted this spring. The only hindrance that might prevent this is the scarcity of seed of the early varieties. This is the natural result of the good prices commanded by early potatoes last summer.

Hop Prospects Bright.

As to hops, the prospects never have been better at this season of the year. There is little complaint by growers because of winter-killing of the roots. Trellises have been put in repair during the winter and cultivation has already been begun in some of the well-drained yards. The price now being offered for

the last year's crop and the rather brisk demand for contracts for the coming crop at a figure around 12 cents per pound is encouraging growers to give their yards thorough cultivation.

**COUNTY TAXES IS
FULLY DEFINED**

State Tax Commission Gives Lucid Explanation of Question.

The state tax commissioners have been asked to give a full explanation of their understanding of what constitutes county taxes as segregated from the other funds accruing through general taxation. The question has come about through the desire for information as to what extent county warrants are applicable to the payment of general taxes. The opinion of the commission is very interesting, and is given below in full:

"County taxes are those taxes which are levied by the county court or board of county commissioners to produce a fund or funds against which said court or board has full authority to order warrants drawn in payment of claims, notwithstanding that, for want of funds, such warrants may not be immediately redeemable.

"We are of the opinion that state taxes, whether levied separately or included in the general county levy, cannot be paid in county warrants. While a state tax is imposed as an obligation on the county as a whole, the county cannot make payment to the state by warrants; cash is required. The county court or board of county commissioners has no authority to order the payment of or to withhold state taxes.

Law Requirements Told.

"An amount required of a county as a state tax cannot, in the process of collection, be treated as a county tax, payable in county warrants. If taxpayers are permitted to pay their respective shares of the county's state tax in warrants, and pay all general county taxes in the same manner, the county would find itself without money to meet its state tax in the manner required.

"Taxes levied for the county general fund are clearly payable in county warrants.

"The levies of taxes for high school and for school and library funds are not, we believe, payable in county warrants. These levies are required or authorized by statute and are made for specific purposes. The county court or board of county commissioners has little or no control over these funds. If a deficiency should occur on account of warrants being accepted in payment of these taxes, the same could not be satisfied, even temporarily, by the county issuing new warrants drawing interest until redeemed.

Levies Are Similar.

"The levy for interest on highway

bonds in some respects is similar to the levy for state taxes. The money itself must be paid at a specified time and the obligation cannot be satisfied by the issuance of a county warrant not capable of immediate redemption. If the credit of the county is to be preserved, it must have the cash to meet the interest on its bonds. The payment or withholding of this interest is not discretionary with the county court. Therefore, we are of the opinion that the levy for this purpose is not a county tax which may be paid in warrants.

"A levy for roads and highways, made under authority of Section 6320, Lord's Oregon Laws, definitely requires that the tax for the county general road fund 'shall be paid in money.'"

While the question is not raised directly, the commission holds that no special tax levied by a city, town, school district, road district or other local taxing district, can be paid in county warrants.

**CELLO CANAL IS
PRACTICALLY FINISHED**

Will Be Opened Permanently by the First of May.

Unless there is a rearrangement of present plans, the Cello canal will be opened for the passage of boats for five days in April, probably between the 10th and 15th, and it is expected that a number of steamers now on the upper river will be taken to Portland for overhauling and two or more boats will carry freight from Portland to Pasco, Kennewick and other points. Construction work on the canal is practically finished, but little remaining to be done except to clean out an accumulation of refuse and to build a few bridges for the accommodation of owners of fish wheels and two for the passage of teams. The canal is being finished several weeks earlier than was expected, and it will probably be opened permanently for navigation on May 1.

Dr. Stone's Heave Drops cures heaves. Price \$1; for sale by all druggists.

L. M. LaRue, of Salem, will remove his steepladder factory to Eugene.

ADMINISTRATOR'S NOTICE.

In the County Court of the State of Oregon, for the County of Columbia, in the Matter of the Estate of Edward Frederick Vosburg, Deceased.

Notice is hereby given that George B. Van Waters, the undersigned, has been duly appointed as administrator of the estate of Edward Frederick

Vosburg, deceased, by the County Court of the State of Oregon for the County of Columbia, and has duly qualified for said trust. All persons having claims against said estate are hereby notified and required to present the same, duly verified and with proper vouchers, to said administrator at the office of George H. Shinn, Esq., President of the Columbia County Abstract Company, in St. Helens, in the County of Columbia, and State of Oregon, within six months from the date of this notice. Dated at St. Helens, Oregon, and first published February 26, 1915.

GEORGE B. VAN WATERS,
Administrator of the Estate of Edward Frederick Vosburg, Deceased.

NOTICE TO CONTRACTORS.

Notice is hereby given that sealed bids will be received by the County Court of Columbia County, Oregon, at the Court House at St. Helens, Oregon, until 10:00 A. M. April 10, 1915, and then opened, for the improvement of the Swift-Hazen-Bennett Road, between Bachelor Flat and the Warren district, in Road District No. 2. Plans and specifications are on file and may be examined in the office of the County Clerk. Each bidder shall deposit with his bid a certified check for five per cent of the amount of the bid, which shall be forfeited to the county in case the award is made to him and he shall fail, neglect or refuse for a period of five days after such award is made to enter into a contract and file the required bond. The right is reserved to reject any and all bids. A. F. BARNETT,
County Clerk.
M26-2t

CITATION TO HEIRS.

In the County Court of the State of Oregon, for Columbia County. In the matter of the estate of Frank A. Swangren, deceased. To Wilhelm A. Ohman, Elizabeth M. Erickson, Maria Svengren and John Svengren, sole heirs at law of said deceased, greeting: In the name of the State of Oregon. You and each of you are hereby cited and required to appear in the County Court of the State of Oregon, for Columbia county, at the Court room of said court, in the Court House, in the City of St. Helens, Columbia county, Oregon, on Tuesday the 27th day of April A. D. 1915, at one o'clock in the afternoon of said day, (the same being a day of the April 1915, term of said County court,) then and there to show cause if any exist, why an order should not be made granting to the administrator of said estate permission and directing him to sell the real property of said deceased, at private sale. The real property herein referred to and so sought to be sold is located in Columbia county, Oregon, and described as follows, to-wit: The Southeast quarter of the Northwest quarter of the Southeast quarter of section 31, township 7

north, range 4 west of Willamette meridian. Witness the Honorable A. L. Clark, Judge of the County Court of the State of Oregon, for Columbia county, with the seal of said Court affixed, this 17th day of March A. D. 1915.

Seal of the County Court of Columbia county, Oregon.
Attest:
A. F. BARNETT,
Clerk of said County Court.
March 19-April 16.

NOTICE OF FINAL ACCOUNT.

Notice is hereby given that the undersigned, executrix of the last will and testament and estate of Matti Kinnunen, deceased, has filed in the County Court of the State of Oregon for Columbia County, her final account as such executrix of said estate, and that Saturday, the 10th of April, 1915, at the hour of 10 o'clock a. m., has been fixed by said court as the time for hearing of objections to said report, and the settlement thereof.

GRETA KINNUNEN,
Executrix of the last will and testament and estate of Matti Kinnunen, deceased. March 12-April 9.

ADMINISTRATORS NOTICE.

In the County Court of the State of Oregon for Columbia County. In the matter of the Estate of Nelson Pinckney, deceased. Notice is hereby given that in pursuance of and by virtue of an order of the County Court of the State of Oregon, for Columbia County, made on March 8th, 1915, in the matter of the estate of Nelson Pinckney, deceased, authorizing the administrator thereof to sell all the real property of said estate at private sale, the undersigned, the administrator of said estate, will from and after Saturday the 10th day of April, 1915, sell at private sale, to the highest bidder for cash in gold coin of the U. S. and subject to confirmation by said County Court, and continuing said sale until all of said real property, or so much thereof as is necessary to pay all claims, costs and expenses of administration of said estate has been sold, all the right, title, interest and estate of the said Nelson Pinckney, deceased, at the time of his death, and all the right title and interest that the said estate has since acquired by operation of law or otherwise, in and to the following described real property lying and being in Columbia county, State of Oregon, to-wit: Northeast quarter of section 17, township 5 north, range 2 west of the Willamette meridian; also all of Lot 4, in Block 6, in Deer Island, Columbia County, Oregon. Terms of sale: Cash in U. S. Gold Coin; ten per cent. to accompany bid, and balance on confirmation of sale by said County Court. All bids to be directed to the undersigned, at St. Helens, Oregon.

Dated at St. Helens, Oregon, March 12, 1915.

E. E. QUICK,
Administrator of the estate of Nelson Pinckney, deceased.
First publication March 12, 1915.

NOTICE OF SHERIFF'S SALE.

Under and by virtue of an execution, which issued out of the Circuit Court of the State of Oregon, for Clatsop county, in the action wherein Leander Lebeck was plaintiff and M. R. Pomeroy, and W. C. Laws, as administrator of the estate of C. J. Trenchard, deceased, were defendants, upon a judgment rendered on the 15th day of February, 1915, in favor of said plaintiff and against said defendants, for the following sums: \$287.50 and interest thereon, at the rate of 8 per cent. per annum since January 18, 1913; \$100.00 attorney's fees, and \$10.40 costs and disbursements. I have this day levied upon all the right, title, claim and interest of said defendant, M. R. Pomeroy, in and to the following described real property, to-wit: The E $\frac{1}{2}$ of the SE $\frac{1}{4}$; the SW $\frac{1}{4}$ of the SE $\frac{1}{4}$ and the SE $\frac{1}{4}$ of the SW $\frac{1}{4}$, all in section 18, township 4, north of range 2, west of Willamette Meridian, in Columbia county, Oregon, and lots numbered 1 and 2, in Block 13 of (the original town of) Rainier in said Columbia county, according to the map and plat thereof on file and recorded in the office of the county clerk of such county; and, notice is hereby given that I will, on Saturday, the 24th day of April, 1915, at the hour of 2 o'clock p. m. of that day, at the front door of the County Court House of said Columbia county, in St. Helens, Oregon, sell, at public auction, to the highest bidder, for cash, all of the right, title, claim and interest of said defendant, M. R. Pomeroy, in and to the above-described real property, or so much thereof as may be necessary to satisfy said judgment, with interest thereon, including the attorney's fees and costs, at the rate of 8 per cent. per annum, since February 15, 1915, and accruing costs.

Dated this 19th day of March, 1915.

E. C. STANWOOD,
Sheriff of Columbia County, Oregon.
March 19-April 16

ADMINISTRATRIX NOTICE.

In the County Court of the State of Oregon, for Columbia County. In the matter of the estate of John Holdorf, deceased. The undersigned having been appointed by the county court of the State of Oregon, for Columbia county, administratrix of the estate of John Holdorf, deceased, and having qualified for such trust, notice is hereby given creditors and all persons having claims against said estate to present them, verified, as required by law, within six months, from the date of the first publication of this notice, to the undersigned, at the court room of the county court, for Columbia county, State of Oregon, St. Helens, Oregon.

FRANCES LOTTIE HOLDORF,
Administratrix of the estate of John Holdorf, deceased. Date of first publication, March 19, 1915, date of last publication, April 16, 1915.

Bronaugh & Bronaugh, and Franklin F. Korell, Portland, Oregon, attorneys for Administratrix.

WILL YOU JOIN OUR PARTY

THE MIST IS MAKING UP A PARTY TO GO TO THE SAN FRANCISCO

FAIR

All that is required of any person to secure a trip to San Francisco, is to obtain 50 new subscribers to the St. Helens Mist, paid one year in advance.

Two years paid in advance equals 2 yearly subscriptions.

In order to help pay your expenses while securing new subscribers, we will allow 10 per cent on collections from old subscribers. When you secure 50 new ones bring in your list and secure your ticket.

As soon as you get a few new ones send them in and when you secure the required number you can get the ticket.

Fifty new subscribers are good for round trip to San Francisco.

One hundred subscribers are good for two round trip tickets to San Francisco or one round trip ticket to San Francisco, Los Angeles and San Diego.

Now is the time to start before the field becomes crowded.

There are 1000 more people in Columbia County who should subscribe for the

ST. HELENS MIST,
the County Official paper.

We expect to start a party about June 15th, and would like to have you all ready by that time. But if you want to go before, the tickets are good any time.

Join the Mist Party and see the greatest Fair ever held in the world.